

UIC
501.07-05

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR

DEPARTMENT OF THE TREASURY

Date:

Employer Identification Number:

Contact Person:

Contact Telephone Number:

In Response Refer To:

Dear Taxpayer:

This is a final adverse determination of your exempt status under section 501(c)(7) of the Internal Revenue Code.

Your organization was held to be exempt by the Internal Revenue Service in under section 501(c)(7) of the Internal Revenue Code. The primary purpose of the club as stated in its bylaws is, "to provide for the social and athletic enjoyment of its members; and, more particularly, to provide and maintain a golf course for the enjoyment of the members and others who may be admitted to the use and benefit thereof."

Based on the financial results of your operations we have determined that you received a substantial part of your revenue from non-member income. The amount of this income exceeded the amount of non-member and interest income allowed by Revenue Procedure 71-17. During the year ended nonmember income was % and interest income was % of gross revenues. For the tax year ending , non-member income was % and interest income was % of total gross income. During the year ended non-member income was % and interest income was % of total gross receipts.

The organization does not qualify as a non profit organization effective

You have agreed with the determination by executing Form 6018, Consent to Proposed Adverse Action, and have agreed to revocation of your exempt status under 50(c)(7) of the Internal Revenue Code effective . You also submitted Forms 1120 for the tax periods ended and

Pursuant to section 6103(d) of the Internal Revenue Code, the State of has also been notified of these actions.

Sincerely yours,

Steven A. Jensen
District Director

Enclosures:
Publication 892